

TENNESSEE TAX-BASED INCENTIVES

Tax-Based Incentives in Tennessee

- Job Tax Credit
- Super Job Tax Credit
- Headquarters Tax Credit
- Enhanced Job Tax Credit
- Green Energy Tax Credit
- Pollution Control Equipment Tax Credit
- Integrated Supplier Tax Credit
- Industrial Machinery Tax Credit
- Data Center Tax Credit
- Emerging Industry Tax Credit
- Carbon Charge Tax Credit

Taxes in Tennessee

- Franchise Tax (\$0.25 per \$100)
- Excise Tax (6.5% of TN business)
- Sales and Use Tax (7% state + local rate)
- No Personal Income Tax

GET ON TENNESSEE'S FASTTRACK

- The Tennessee FastTrack Job Training Assistance Program can support your training needs, assist in developing a customized training program, and help offset instructional expenses.
- The FastTrack Infrastructure Development Program provides funds to local governments and regulatory entities to assist in the development of fundamental infrastructure necessary for the creation, relocation, and retention of businesses operating in the state.
- Tennessee's one-stop career center system is a network of resources to assist businesses in recruiting, training and retaining a skilled workforce.

CONTACT INFO

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www.tn.gov/ecd
www.InvestTennessee.org



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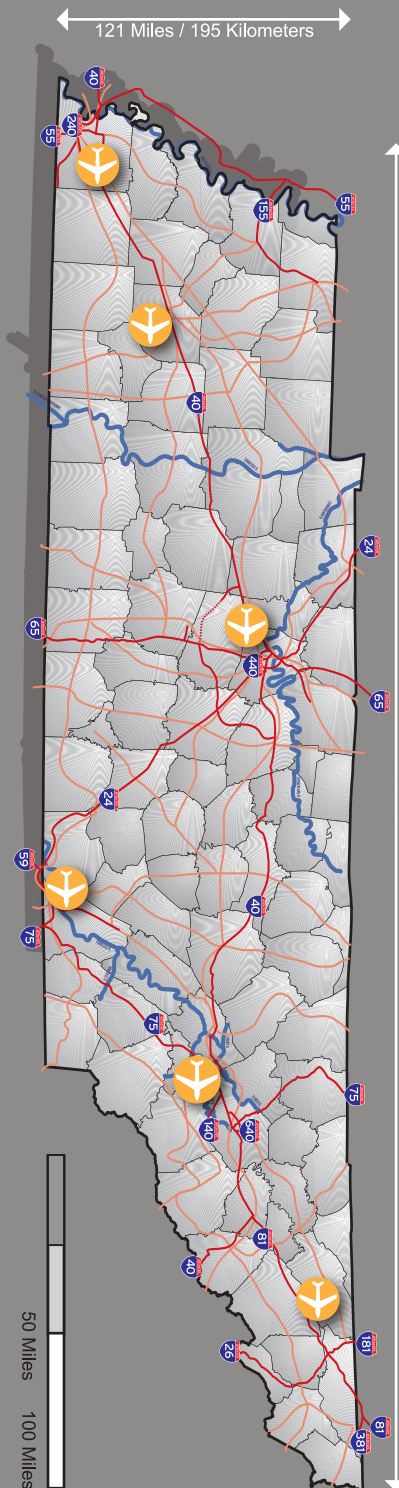
Six Class 1 railroads traverse Tennessee, and Memphis is the third largest rail center in the nation. Meanwhile, 22 shortline railroads serve Tennessee's smaller communities and rural areas.

Tennessee enjoys the benefits of more than 1,062 miles (1,609 km) of navigable waterways.

HIGHWAYS & AIRPORTS

RAILWAYS

WATERWAYS



TENNESSEE

AT A GLANCE



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DID YOU KNOW?



Since Governor Haslam took office in 2003, one of his highest priorities has been the creation of higher-skilled, better-paying jobs for Tennesseans. The Department of Economic and Community Development has spearheaded that effort from the beginning, and the results speak for themselves. In the last seven years the state has welcomed the creation of 184,000 new jobs, \$32 billion in capital investment and more than 49 corporate headquarter locations.

Basic Business Principles

In Tennessee, we believe economic development should be about meeting companies' needs, not forcing them into a template, because one size does not fit all. We've eliminated red tape that restricts companies and emphasized state and local partnerships. We're also preparing to meet future needs by educating tomorrow's workforce today.

Clean Tech Leader

Our diverse portfolio of clean energy companies stretches from solar power to wind harnessing to alternative fuels and beyond. We've received \$62.5 million in federal money to invest in solar technology through the Volunteer State Solar Initiative, and the Pew Charitable Trusts ranked Tennessee among the top three states for our clean energy economy.

Take a closer look at Tennessee

















Tennessee is within a day's drive of 75 percent of major U.S. markets.

The state has 10 public universities, 32 independent four-year colleges, 13 community colleges, three independent professional colleges and two independent two-year colleges.

Tennessee is home to 740 foreign owned subsidiaries representing 36 countries and investments of \$23 billion.

Tennessee has been called the nation's most competitive state for business, the top five for business climate and the most improved state for economic development.

GLOBAL BRANDS IN TENNESSEE

	FedEx
	Wacker Chemie
	Elvis Presley Enterprises
	Jack Daniel's
	International Paper
	VW
	Nissan
	Dell
	AutoZone
	General Motors
	Hemlock Semiconductor
	HCA
	Oreck
	Eastman
	Dollar General
	Country Music Association